

EXHIBIT A

PROOF OF CLAIM

YOUR CLAIM IS SCHEDULED AS:

Schedule/Claim ID 831739

Amount/Classification

\$12,951.80 Unsecured

FD NOV 10 2006

Name of Debtor:

USA Commercial Mortgage Company

Case Number:

06-10725-LBR

NOTE: See Reverse for List of Debtors and Case Numbers.

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address:

JAY E HENMAN RETIREMENT PLAN
C/O JAY E HENMAN TRUSTEE
1023 RIDGEVIEW CT
CARSON CITY, NV 89705-8054

11321240001028

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case.

Check box if this address differs from the address on the envelope sent to you by the court.

The amounts reflected above constitute your claim as scheduled by the Debtor or pursuant to a filed claim. If you agree with the amounts set forth herein, and have no other claim against the Debtor, you do not need to file this proof of claim EXCEPT as stated below.

If the amounts shown above are listed as Contingent, Unliquidated or Disputed, a proof of claim must be filed.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (775) 721-0156

Last four digits of account or other number by which creditor identifies debtor:

ID 1796

Check here replaces
if this claim or
 amends a previously filed claim dated: _____

1. BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a). Unremitted principal
 Wages, salaries, and compensation (fill out below) Other claims against servicer
 Last four digits of your SS #: _____ (not for loan balances)

Unpaid compensation for services performed from: _____ to _____
 (date) (date)

2. DATE DEBT WAS INCURRED:

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed.
 See reverse side for important explanations.

UNSECURED NONPRIORITY CLAIM \$

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral:

Real Estate Motor Vehicle Other _____

Value of Collateral: \$ _____

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____

Up to \$2,225 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use -11 U.S.C. § 507(a)(7).
 Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
 Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____).

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM \$ 747,243 \$ _____
 AT TIME CASE FILED: (unsecured) (secured) (priority) (Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO:

BMC Group

Attn: USACM Claims Docketing Center
 P. O. Box 911
 El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO:

BMC Group
 Attn: USACM Claims Docketing Center
 1330 East Franklin Avenue
 El Segundo, CA 90245

THIS SPACE FOR COURT

USE ONLY

FILED

NOV 10 2006

DATE

11-9-06

SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

Jay E Henman Trustee Jay E. Henman Retirement Plan

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 AND 3571

EXHIBIT A

USA CMC



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